



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0815-80782344

**45 Sanders County**

**0815 Hot Springs K-12**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Carmen Jackson **Phone #:** (406) 741-2964

(Signature)

(Date)

**Chair, Board of Trustees:** Kim Baker

(Signature)

(Date)

**County Superintendant** Carol Turk

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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**0815 Hot Springs K-12**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Medicaid	STATE		State
009	FCS Classroom Surplus Sale	LOCAL		
010	HS Booster Club	LOCAL		
011	Music Donations	LOCAL		
012	5th Grade Field Trip Funds	LOCAL		
016	4H Kitchen	LOCAL		
017	Avista Principal's Grant	LOCAL		
018	Indian Education Committee	LOCAL		
019	KPAX Mini Grant - 4th Grade	LOCAL		
020	CSKT Head Start Reimbursement	LOCAL		
021	Self Defense Class	LOCAL		
022	Fit Kids Grant 2016	LOCAL		
023	Swimming Lessons	LOCAL		
024	F1 Team Donations/Sponsorships	LOCAL		
025	Volleyball Camp - 21st CCLC Summer	LOCAL		
026	Basketball Camp - 21st CCLC Summer	LOCAL		
111	Chisholm Memorial - FB Concessions	LOCAL		
116	Minni Roosma Memorial Funds	LOCAL		
119	Plum Creek Grant - Art	LOCAL		
120	After School Program - Local Funds	LOCAL		
125	21st Century Community Learning	FEDERAL	04508151715	84.287
126	21st Century Community Learning	FEDERAL	4508151715	84.287
127	21st Century Community Learning	FEDERAL	4508151716	84.287
128	21st Century Community Learning	FEDERAL	4508151716	84.287
280	SPED FIELD TRIP	LOCAL		
320	Title I - Schoolwide	FEDERAL	04508153215	Federal
321	Title I - Schoolwide	FEDERAL	4508153216	Federal
332	2014-2015 Graduation Matters	STATE		
335	2015-16 Graduation Matters	STATE		STATE
336	Jobs for Montana Graduates	STATE	2015	State
337	2016-17 Graduation Matters	STATE		
812	Vo Ed Tech Ed/Industrial Arts	STATE		State



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
816	Vo Ed Business/Marketing	STATE		State
832	Vo Ed Tech Ed/Industrial Arts	STATE		State
841	Vo Ed Carl Perkins Basic Grant	FEDERAL	04508158115	84.048A
842	Vo Ed Carl Perkins Basic Grant	FEDERAL	0458158116	84.048A
850	Vo Ed Business/Marketing	STATE		State
853	Vo Ed Tech Ed/Industrial Arts	STATE		State
855	Vo Ed Business/Marketing	STATE		State
856	Vo Ed Business/Marketing	STATE		State
857	Vo Ed Family & Consumer Science	STATE		State
858	Vo Ed Tech Ed/Industrial Arts	STATE		State
859	Vo Ed Business/Marketing	STATE		State
860	Vo Ed Family & Consumer Science	STATE		State
861	Vo Ed Tech Ed/Industrial Arts	STATE		State
889	SB348/213 SCHOOL SAFETY TSFR - TRANSPORTATION	LOCAL		
890	SB213 SCHOOL SAFETY - GENERAL FUND	LOCAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	176,547.46	44,799.14	115,806.31	188.98
02	Taxes Receivable - Real and Personal (120-149)	72,539.94	33,365.36	10,932.79	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,127.77			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	256,215.17	78,164.50	126,739.10	188.98
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	72,539.94	33,365.36	10,932.79	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	11,301.99			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	172,373.24	44,799.14	115,806.31	188.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	183,675.23	44,799.14	115,806.31	188.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	256,215.17	78,164.50	126,739.10	188.98

# Trustees' Financial Summary

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**0815 Hot Springs K-12**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		55,947.64	870.79	2,524.68
02	Taxes Receivable - Real and Personal (120-149)				607.30
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,198.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		55,947.64	5,068.79	3,131.98
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				607.30
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,944.64	
48	Fund Balance for Budget		55,947.64	(875.85)	2,524.68
52	<b>TOTAL FUND BALANCE/EQUITY</b>		55,947.64	5,068.79	2,524.68
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		55,947.64	5,068.79	3,131.98

# Trustees' Financial Summary

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**0815 Hot Springs K-12**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1,160.79)			10,549.12
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,350.02			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	189.23			10,549.12
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	189.23			10,549.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>	189.23			10,549.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	189.23			10,549.12

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			389,611.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			389,611.01	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			389,611.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			389,611.01	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			389,611.01	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(28)	(29)	(45)	(50)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,662.16	12,632.66		15,368.04
02	Taxes Receivable - Real and Personal (120-149)	4,079.70			7,243.54
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,741.86	12,632.66		22,611.58
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,079.70			7,243.54
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,800.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	862.16	12,632.66		15,368.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,662.16	12,632.66		15,368.04
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,741.86	12,632.66		22,611.58



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.62	84,158.13		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	0.62	84,158.13		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	0.62	84,158.13		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.62	84,158.13		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.62	84,158.13		

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		382.08	68,448.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		382.08	68,448.39	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		382.08	68,448.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		382.08	68,448.39	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		382.08	68,448.39	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,727.31	84,257.24		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	52,727.31	84,257.24		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	49,657.31	84,257.24		
25	Other Current Liabilities (621-679)	3,070.00			
35	<b>TOTAL LIABILITIES</b>	52,727.31	84,257.24		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	52,727.31	84,257.24		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0815-80782344

**45 Sanders County**

**0815 Hot Springs K-12**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	317,357.28	255,580.81
	1112 District Levy - Personal Property	7,397.11	39,131.15
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,471.59	0.00
	1190 Penalties and Interest on Taxes	2,378.16	1,809.37
	1510 Interest Earnings	464.22	271.35
	3110 Direct State Aid	755,308.80	774,367.73
	3111 Quality Educator	63,882.00	63,116.08
	3112 At Risk Student	15,470.17	14,693.02
	3113 Indian Education For All	4,222.80	4,384.80
	3114 American Indian Achievement Gap	14,600.00	13,940.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	32,012.23	39,489.42
	3116 Data For Achievement	3,105.00	4,200.00
	3118 Natural Resource Development	5,234.03	8,693.51
	3120 State Guaranteed Tax Base Aid	403,993.82	440,691.26
	3444 State School Block Grant	79,184.31	79,184.31
	3446 SB96 Block Grant Reimbursement	4,939.53	0.00
	5300 Operating Transfers from Other Funds	2,770.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,722,791.06</b>	<b>1,739,552.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	583,356.43	634,214.66
			2XX Personal Services - Employee Benefits	71,220.63	99,556.94
			3XX Purchased Professional and Technical Services	1,743.12	7,707.31
			4XX Purchased Property Services	7,785.00	4,380.00
			5XX Other Purchased Services	18,293.62	17,256.06
			6XX Supplies and Materials	65,748.89	77,974.75
			810 Dues and Fees	8,030.96	7,848.54
			8XX Other Expenditures	30.43	0.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	4,819.82	6,937.50
			2XX Personal Services - Employee Benefits	20.00	29.55
			6XX Supplies and Materials	1,149.65	1,305.32
	222X Educational Media Services				
			1XX Personal Services - Salaries	17,964.00	18,658.04
			2XX Personal Services - Employee Benefits	4,862.55	5,274.17



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	7,188.99	7,133.97
		<b>23XX Support Services - General Administration</b>			
		1XX Personal Services - Salaries		47,376.87	38,005.75
		2XX Personal Services - Employee Benefits		235.22	16,305.79
		3XX Purchased Professional and Technical Services		41,312.98	19,842.01
		4XX Purchased Property Services		822.00	784.00
		5XX Other Purchased Services		27,178.60	33,481.08
		6XX Supplies and Materials		6,383.38	863.00
		810 Dues and Fees		3,945.02	6,626.88
		8XX Other Expenditures		111.38	172.31
		<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		117,523.64	110,053.24
		2XX Personal Services - Employee Benefits		12,216.16	12,377.83
		5XX Other Purchased Services		3,418.10	3,506.47
		6XX Supplies and Materials		3,448.31	4,099.89
		810 Dues and Fees		905.00	0.00
		8XX Other Expenditures		0.00	19.35
		<b>25XX Support Services - Business</b>			
		1XX Personal Services - Salaries		26,063.50	26,326.91
		2XX Personal Services - Employee Benefits		14,926.95	10,156.10
		3XX Purchased Professional and Technical Services		20.00	0.00
		5XX Other Purchased Services		2,855.52	2,726.85
		6XX Supplies and Materials		5,750.67	6,757.94
		810 Dues and Fees		365.00	342.00
		8XX Other Expenditures		62.78	39.91
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX Personal Services - Salaries		76,076.11	81,331.99
		2XX Personal Services - Employee Benefits		9,302.11	4,666.59
		3XX Purchased Professional and Technical Services		4,747.82	4,915.78
		4XX Purchased Property Services		129,372.70	106,507.55
		5XX Other Purchased Services		827.78	2,006.66
		6XX Supplies and Materials		33,257.32	26,621.73
		810 Dues and Fees		0.00	62.00
		8XX Other Expenditures		0.00	8.60
		<b>27XX Student Transportation Services</b>			
		5XX Other Purchased Services		0.00	29.80
		6XX Supplies and Materials		0.00	277.20
		7XX Property and Equipment Acquisition		0.00	18,129.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX Personal Services - Salaries		85,695.82	90,706.86
		2XX Personal Services - Employee Benefits		363.64	403.39

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	16.95	0.00
			6XX Supplies and Materials	1,465.85	319.67
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	3,467.00	3,410.00
	<b>316 Data For Achievement</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	0.00	3,094.50
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	0.00	266.00
			6XX Supplies and Materials	0.00	528.57
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	101,298.82	109,076.03
			2XX Personal Services - Employee Benefits	5,552.81	7,219.85
			4XX Purchased Property Services	1.00	596.11
			5XX Other Purchased Services	120.00	0.00
			6XX Supplies and Materials	13,175.64	7,793.90
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,017.74	1,110.82
			2XX Personal Services - Employee Benefits	110.20	73.56
			6XX Supplies and Materials	600.37	231.26
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	8,261.00	9,376.30
			2XX Personal Services - Employee Benefits	37.15	43.68
			5XX Other Purchased Services	2,148.45	1,759.93
			6XX Supplies and Materials	0.00	209.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	7,130.34	7,608.92
			2XX Personal Services - Employee Benefits	361.82	368.42
			6XX Supplies and Materials	4,644.91	3,172.94
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	38,864.59	42,152.00
			2XX Personal Services - Employee Benefits	177.41	188.42
			3XX Purchased Professional and Technical Services	572.00	404.26
			4XX Purchased Property Services	262.06	2,091.43
			5XX Other Purchased Services	5,138.31	3,312.29
			6XX Supplies and Materials	14,715.44	12,441.96
			810 Dues and Fees	2,215.00	3,875.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	4,220.10	
890	SB213	SCHOOL SAFETY - GENERAL FUND				
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	34,700.00	0.00	
910						
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	20,828.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,714,661.33	1,741,376.19	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					188,786.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,739,552.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,741,376.19	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	11,301.99	Less Last Year	14,589.63	(4b)	-3,287.64
					-3,287.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					183,675.23	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	152,080.10	119,704.83
	1112 District Levy - Personal Property	3,116.71	18,240.73
	1190 Penalties and Interest on Taxes	968.83	879.26
	1510 Interest Earnings	171.61	111.76
	2220 County On-Schedule Trans Reimb	39,485.03	38,604.79
	3210 State On-Schedule Trans Reimb	37,687.91	38,604.79
	3444 State School Block Grant	14,978.53	14,978.53
	3446 SB96 Block Grant Reimbursement	2,060.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>250,548.78</b>	<b>231,124.69</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	22,986.34	44,685.47
			2XX Personal Services - Employee Benefits	105.46	13,516.19
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	12,698.10	13,396.14
			2XX Personal Services - Employee Benefits	55.28	6,080.05
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	24,707.47	22,362.92
			2XX Personal Services - Employee Benefits	1,323.09	1,238.00
			3XX Purchased Professional and Technical Services	176.00	630.19
			4XX Purchased Property Services	16,060.64	17,841.76
			5XX Other Purchased Services	100,900.43	100,679.97
			6XX Supplies and Materials	17,185.87	14,683.70
			810 Dues and Fees	142.99	0.00
<b>889</b>	<b>SB348/213 SCHOOL SAFETY TSFR - TRANSPORTATION</b>				
	<b>998 School Safety Transfers to Building Reserve Fund</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			911 School Safety Transfer to Building Reserve Fund	54,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>250,341.67</b>	<b>235,114.39</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					48,788.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					231,124.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					235,114.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,799.14	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	51,282.26	40,496.34
	1112 District Levy - Personal Property	1,122.73	6,179.29
	1190 Penalties and Interest on Taxes	348.00	303.25
	1510 Interest Earnings	342.84	361.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>53,095.83</b>	<b>47,340.41</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	529.97	0.00
			7XX Property and Equipment Acquisition	0.00	85,182.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>529.97</b>	<b>85,182.19</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	153,648.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,340.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,182.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	115,806.31	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27.38	376.98
	1611 National School Lunch Program	13,807.28	13,926.94
	1612 School Breakfast Program	1,984.60	5,092.81
	1632 Daily Adult Sales	8,145.15	7,317.55
	1634 Daily Ala Carte Sales	247.75	205.45
	1900 Other Revenue from Local Sources	4,313.69	4,013.11
	3220 State Food Services Match	272.74	305.46
	4550 Federal Child Nutrition	72,282.66	65,172.69
	4552 Fresh Fruit And Vegetable	5,942.59	5,462.83
<b>006</b>			
	1900 Other Revenue from Local Sources	7,245.76	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>114,269.60</u>	<u>101,873.82</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	47,733.66	48,584.61
			2XX Personal Services - Employee Benefits	2,364.94	2,504.85
			3XX Purchased Professional and Technical Services	278.60	468.00
			4XX Purchased Property Services	2,808.60	726.00
			5XX Other Purchased Services	2,807.57	2,105.34
			6XX Supplies and Materials	70,396.31	47,409.37
			810 Dues and Fees	115.00	115.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>126,504.68</u>	<u>101,913.17</u>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance	228.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,873.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,913.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	188.98	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	48.43	42.44
	2240 County Retirement Distribution	214,104.99	217,911.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>214,153.42</b>	<b>217,953.44</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		95,143.83	100,674.88
	<b>21XX Support Services - Students</b>				
		2XX Personal Services - Employee Benefits		391.62	563.35
	<b>222X Educational Media Services</b>				
		2XX Personal Services - Employee Benefits		2,842.69	2,962.63
	<b>23XX Support Services - General Administration</b>				
		2XX Personal Services - Employee Benefits		10,758.03	12,219.15
	<b>24XX Support Services - School Administration</b>				
		2XX Personal Services - Employee Benefits		18,707.35	19,340.68
	<b>25XX Support Services - Business</b>				
		2XX Personal Services - Employee Benefits		5,847.69	6,030.46
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX Personal Services - Employee Benefits		11,609.29	12,108.51
	<b>27XX Student Transportation Services</b>				
		2XX Personal Services - Employee Benefits		2,893.68	2,578.14
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		14,475.43	14,299.16
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		16,762.67	16,758.01
	<b>610 Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		205.56	109.66
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
		2XX Personal Services - Employee Benefits		302.00	153.81
	<b>34XX Extracurricular - Activities</b>				
		2XX Personal Services - Employee Benefits		775.28	654.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	708.05	901.78	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,620.10	6,025.58	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,863.44	7,122.59	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>192,906.71</b>	<b>202,503.38</b>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					40,497.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					217,953.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					202,503.38	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,947.64	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>001 Medicaid</b>		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	123,945.70
<b>010 HS Booster Club</b>		
	1900 Other Revenue from Local Sources	2,379.17
<b>016 4H Kitchen</b>		
	1900 Other Revenue from Local Sources	2,407.71
<b>017 Avista Principal's Grant</b>		
	1900 Other Revenue from Local Sources	1,500.00
<b>018 Indian Education Committee</b>		
	1900 Other Revenue from Local Sources	650.00
<b>019 KPAX Mini Grant - 4th Grade</b>		
	1900 Other Revenue from Local Sources	250.00
<b>021 Self Defense Class</b>		
	1900 Other Revenue from Local Sources	138.00
<b>022 Fit Kids Grant 2016</b>		
	1900 Other Revenue from Local Sources	1,000.00
<b>023 Swimming Lessons</b>		
	1900 Other Revenue from Local Sources	970.42
<b>024 F1 Team Donations/Sponsorships</b>		
	1900 Other Revenue from Local Sources	220.00
<b>025 Volleyball Camp - 21st CCLC Summer</b>		
	1900 Other Revenue from Local Sources	1,498.00
<b>026 Basketball Camp - 21st CCLC Summer</b>		
	1900 Other Revenue from Local Sources	2,100.00
<b>111 Chisholm Memorial - FB Concessions</b>		
	1900 Other Revenue from Local Sources	2,709.36
<b>120 After School Program - Local Funds</b>		
	1900 Other Revenue from Local Sources	1,006.75
<b>125 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	21.18
<b>126 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	37.50
<b>127 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
<b>128 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	96,908.00
<b>280 SPED FIELD TRIP</b>		
	1900 Other Revenue from Local Sources	125.00



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<b>320 Title I - Schoolwide</b>	
4940 Schoolwide Program	26,171.00
<b>321 Title I - Schoolwide</b>	
4940 Schoolwide Program	136,168.00
<b>335 2015-16 Graduation Matters</b>	
3290 State - Other State Grants	500.00
<b>336 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>337 2016-17 Graduation Matters</b>	
3290 State - Other State Grants	2,500.00
<b>842 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,459.00
<b>853 Vo Ed Tech Ed/Industrial Arts</b>	
1900 Other Revenue from Local Sources	13.00
<b>858 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	2,198.00
<b>860 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	2,657.00
<b>861 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	719.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>467,562.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
<b>001 Medicaid</b>					
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		123,945.73
			<b>001 Subtotal</b>		<u>123,945.73</u>
<b>009 FCS Classroom Surplus Sale</b>					
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		296.18
			<b>009 Subtotal</b>		<u>296.18</u>
<b>010 HS Booster Club</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services		252.14
			5XX Other Purchased Services		5.95
			6XX Supplies and Materials		1,970.80
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			6XX Supplies and Materials		3,224.00
			<b>010 Subtotal</b>		<u>5,452.89</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
011	Music Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		500.00
			<b>011 Subtotal</b>		500.00
012	5th Grade Field Trip Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		48.24
			2XX Personal Services - Employee Benefits		3.39
			5XX Other Purchased Services		252.00
			<b>012 Subtotal</b>		303.63
016	4H Kitchen				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,407.71
			<b>016 Subtotal</b>		2,407.71
017	Avista Principal's Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,500.00
			<b>017 Subtotal</b>		1,500.00
018	Indian Education Committee				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		490.75
			<b>018 Subtotal</b>		490.75
019	KPAX Mini Grant - 4th Grade				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		240.96
			<b>019 Subtotal</b>		240.96
020	CSKT Head Start Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		100.72
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries		236.97
			2XX Personal Services - Employee Benefits		31.26
			<b>020 Subtotal</b>		368.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
021	Self Defense Class				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		57.85
			<b>021 Subtotal</b>		57.85
022	Fit Kids Grant 2016				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		967.50
			<b>022 Subtotal</b>		967.50
023	Swimming Lessons				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		50.00
			<b>023 Subtotal</b>		50.00
024	F1 Team Donations/Sponsorships				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		46.60
			<b>024 Subtotal</b>		46.60
025	Volleyball Camp - 21st CCLC Summer				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		640.00
		6XX	Supplies and Materials		327.48
			<b>025 Subtotal</b>		967.48
026	Basketball Camp - 21st CCLC Summer				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		740.00
		6XX	Supplies and Materials		357.50
			<b>026 Subtotal</b>		1,097.50
116	Minni Roosma Memorial Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		372.25
			<b>116 Subtotal</b>		372.25



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
119	Plum Creek Grant - Art				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		150.00
			<b>119 Subtotal</b>		150.00
120	After School Program - Local Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		612.00
			<b>120 Subtotal</b>		612.00
127	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		20,138.35
			2XX Personal Services - Employee Benefits		3,264.05
			3XX Purchased Professional and Technical Services		24,067.70
			5XX Other Purchased Services		1,350.20
			6XX Supplies and Materials		2,490.64
			<b>127 Subtotal</b>		51,310.94
128	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		29,212.67
			2XX Personal Services - Employee Benefits		4,509.05
			3XX Purchased Professional and Technical Services		34,622.00
			5XX Other Purchased Services		7,173.21
			6XX Supplies and Materials		21,241.09
			810 Dues and Fees		150.00
			<b>128 Subtotal</b>		96,908.02
280	SPED FIELD TRIP				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		428.00
			<b>280 Subtotal</b>		428.00
320	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		476.28
			2XX Personal Services - Employee Benefits		82.69
			6XX Supplies and Materials		375.00
			<b>320 Subtotal</b>		933.97



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
321	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		99,134.16
			2XX Personal Services - Employee Benefits		17,441.65
			3XX Purchased Professional and Technical Services		467.00
			5XX Other Purchased Services		2,135.68
			6XX Supplies and Materials		6,539.83
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		1,393.00
			2XX Personal Services - Employee Benefits		232.48
			5XX Other Purchased Services		8,832.16
			<b>321 Subtotal</b>		<b>136,175.96</b>
332	2014-2015 Graduation Matters				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		95.00
			<b>332 Subtotal</b>		<b>95.00</b>
335	2015-16 Graduation Matters				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,000.00
			2XX Personal Services - Employee Benefits		602.99
			<b>335 Subtotal</b>		<b>1,602.99</b>
336	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			5XX Other Purchased Services		1,850.02
			6XX Supplies and Materials		996.39
			<b>336 Subtotal</b>		<b>2,846.41</b>
812	Vo Ed Tech Ed/Industrial Arts				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		184.32
			<b>812 Subtotal</b>		<b>184.32</b>
816	Vo Ed Business/Marketing				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		191.38
			<b>816 Subtotal</b>		<b>191.38</b>





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
832	Vo Ed Tech Ed/Industrial Arts				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		476.52
			<b>832 Subtotal</b>		476.52
841	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		81.83
			<b>841 Subtotal</b>		81.83
842	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		500.00
			6XX Supplies and Materials		4,663.00
			<b>842 Subtotal</b>		5,163.00
850	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		201.03
			<b>850 Subtotal</b>		201.03
855	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		666.00
			<b>855 Subtotal</b>		666.00
856	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		438.32
			<b>856 Subtotal</b>		438.32
857	Vo Ed Family & Consumer Science				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		623.00
			<b>857 Subtotal</b>		623.00
858	Vo Ed Tech Ed/Industrial Arts				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		643.11
			<b>858 Subtotal</b>		643.11



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
860	Vo Ed Family & Consumer Science				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			810 Dues and Fees		306.00
			860 Subtotal		306.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					439,103.78

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance						-26,048.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						467,562.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						439,103.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	5,944.64	Less Last Year	3,286.80	(4b)	2,657.84		
						2,657.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,068.79	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Medicaid	123,945.70	123,945.73	-0.03
009 FCS Classroom Surplus Sale	0.00	296.18	-296.18
010 HS Booster Club	2,379.17	5,452.89	-3,073.72
011 Music Donations	0.00	500.00	-500.00
012 5th Grade Field Trip Funds	0.00	303.63	-303.63
016 4H Kitchen	2,407.71	2,407.71	0.00
017 Avista Principal's Grant	1,500.00	1,500.00	0.00
018 Indian Education Committee	650.00	490.75	159.25
019 KPAX Mini Grant - 4th Grade	250.00	240.96	9.04
020 CSKT Head Start Reimbursement	0.00	368.95	-368.95
021 Self Defense Class	138.00	57.85	80.15
022 Fit Kids Grant 2016	1,000.00	967.50	32.50
023 Swimming Lessons	970.42	50.00	920.42
024 F1 Team Donations/Sponsorships	220.00	46.60	173.40
025 Volleyball Camp - 21st CCLC Summer	1,498.00	967.48	530.52
026 Basketball Camp - 21st CCLC Summer	2,100.00	1,097.50	1,002.50
111 Chisholm Memorial - FB Concessions	2,709.36	0.00	2,709.36
116 Minni Roosma Memorial Funds	0.00	372.25	-372.25
119 Plum Creek Grant - Art	0.00	150.00	-150.00



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
120 After School Program - Local Funds	1,006.75	612.00	394.75
125 21st Century Community Learning	21.18	0.00	21.18
126 21st Century Community Learning	37.50	0.00	37.50
127 21st Century Community Learning	51,311.00	51,310.94	0.06
128 21st Century Community Learning	96,908.00	96,908.02	-0.02
280 SPED FIELD TRIP	125.00	428.00	-303.00
320 Title I - Schoolwide	26,171.00	933.97	25,237.03
321 Title I - Schoolwide	136,168.00	136,175.96	-7.96
332 2014-2015 Graduation Matters	0.00	95.00	-95.00
335 2015-16 Graduation Matters	500.00	1,602.99	-1,102.99
336 Jobs for Montana Graduates	3,000.00	2,846.41	153.59
337 2016-17 Graduation Matters	2,500.00	0.00	2,500.00
812 Vo Ed Tech Ed/Industrial Arts	0.00	184.32	-184.32
816 Vo Ed Business/Marketing	0.00	191.38	-191.38
832 Vo Ed Tech Ed/Industrial Arts	0.00	476.52	-476.52
841 Vo Ed Carl Perkins Basic Grant	0.00	81.83	-81.83
842 Vo Ed Carl Perkins Basic Grant	4,459.00	5,163.00	-704.00
850 Vo Ed Business/Marketing	0.00	201.03	-201.03
853 Vo Ed Tech Ed/Industrial Arts	13.00	0.00	13.00
855 Vo Ed Business/Marketing	0.00	666.00	-666.00
856 Vo Ed Business/Marketing	0.00	438.32	-438.32
857 Vo Ed Family & Consumer Science	0.00	623.00	-623.00
858 Vo Ed Tech Ed/Industrial Arts	2,198.00	643.11	1,554.89
860 Vo Ed Family & Consumer Science	2,657.00	306.00	2,351.00
861 Vo Ed Tech Ed/Industrial Arts	719.00	0.00	719.00
<b>Total</b>	<b>467,562.79</b>	<b>439,103.78</b>	<b>28,459.01</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	5,168.66	2,251.46
	1112 District Levy - Personal Property	69.97	341.11
	1190 Penalties and Interest on Taxes	21.76	23.08
	1340 Fees for Adult Education	500.00	280.00
	1510 Interest Earnings	3.77	6.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,764.16</b>	<b>2,902.16</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,070.00	1,350.00
			2XX Personal Services - Employee Benefits	8.15	4.63
			5XX Other Purchased Services	1,252.78	1,456.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,330.93</b>	<b>2,810.95</b>

### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	2,433.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,902.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,810.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,524.68	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,100.00	1,950.00
	1510 Interest Earnings	3.37	4.76
	3260 State Driver's Education Reimbursement	2,102.93	1,350.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,206.30</b>	<b>3,305.24</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	3,500.00	3,500.00	
			5XX Other Purchased Services	634.28	600.67	
			6XX Supplies and Materials	154.81	397.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,289.09	4,497.86	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					1,381.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,305.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,497.86 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					189.23 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		25.79	16.34
	5300 Operating Transfers from Other Funds		0.00	4,220.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			25.79	4,236.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,770.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,770.01	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						6,312.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,236.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,549.12 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,140.96	1,011.34
	4820 Federal Impact Aid - Title VIII	23,121.17	6,894.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>24,262.13</b>	<b>7,905.53</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	2,077.47	0.00
			2XX Personal Services - Employee Benefits	11.84	0.00
			6XX Supplies and Materials	6,465.85	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	9,528.16	0.00
			440 Bldg & Grounds Repair and Main Services	0.00	5,500.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	6,000.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	7,279.59	0.00
			2XX Personal Services - Employee Benefits	28.33	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	8,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>31,391.24</b>	<b>13,500.00</b>



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## Schedule Of Changes Worksheet

**Fund Code 26**

Beginning Fund Balance					399,531.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,905.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,500.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	4,326.00	(4b)	-4,326.00	
					-4,326.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					389,611.01	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	16,322.80
	1112 District Levy - Personal Property	0.00	2,511.13
	1190 Penalties and Interest on Taxes	0.00	32.16
	1510 Interest Earnings	6.34	6.96
	3281 State Technology Aid	1,704.41	1,739.00
	3445 State Combined Fund School Block Grant	9,790.50	9,790.50
	3447 SB96 Combined Block Grant Reimbursement	1,114.81	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>12,616.06</b>	<b>30,402.55</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	17,851.68	0.00
			4XX Purchased Property Services	0.00	60.00
			6XX Supplies and Materials	4,617.00	15,477.84
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	14,720.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>22,468.68</b>	<b>30,257.84</b>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	717.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,402.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,257.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      1,800.00      Less Last Year                      0.00      (4b)	1,800.00	
	1,800.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,662.16	(5)



# Trustees' Financial Summary

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**45 Sanders County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	78.91	38.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>78.91</u>	<u>38.70</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	1,500.00	0.00
			4XX Purchased Property Services	1,600.00	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			3XX Purchased Professional and Technical Services	492.50	0.00
			5XX Other Purchased Services	64.50	0.00
			7XX Property and Equipment Acquisition	33,157.94	0.00
			8XX Other Expenditures	458.01	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	1,439.30	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	<u>2,815.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>41,527.25</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	12,593.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,632.66	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	26,689.63	27,019.18
	1112 District Levy - Personal Property	693.21	4,129.93
	1190 Penalties and Interest on Taxes	227.62	179.16
	1510 Interest Earnings	123.03	78.00
	3120 State Guaranteed Tax Base Aid	23,819.81	15,625.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>51,553.30</b>	<b>47,031.68</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	40,000.00	40,000.00
			850 Interest on Debt	19,850.00	18,250.00
			860 Agent Fees/Issuance Costs	700.00	700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>60,550.00</b>	<b>58,950.00</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	27,286.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,031.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,950.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,368.04	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1.96	202.48	
889	SB348/213 SCHOOL SAFETY TSFR - TRANSPORTATION			
	5301 School Safety and Security Transfer	54,000.00	0.00	
890	SB213 SCHOOL SAFETY - GENERAL FUND			
	5301 School Safety and Security Transfer	34,700.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		88,701.96	202.48	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
887					
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		7,275.00	0.00
888					
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		865.00	0.00
890	SB213 SCHOOL SAFETY - GENERAL FUND				
	190 School Safety Projects				
		23XX Support Services - General Administration			
		3XX Purchased Professional and Technical Services		0.00	2,125.00
		4XXX Facilities Acquisition and Construction Services			
		3XX Purchased Professional and Technical Services		0.00	2,621.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,140.00	4,746.31



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					88,701.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					202.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,746.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,158.13	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.09	0.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1.09</u>	<u>0.97</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance					381.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					382.08	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	65,151.98	60,322.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>65,151.98</u>	<u>60,322.21</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	64,765.97	59,066.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>64,765.97</u>	<u>59,066.63</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	67,192.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,322.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,066.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	68,448.39	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	31,385.04	36,026.73
XX	39X	1XXX	112 Certified Teacher Staff Salaries	101,298.82	109,076.03
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	609,170.66	634,992.24
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	24,898.63	6,627.22
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	327.97	39.95
XX	XXX	26XX	41X Energy Utility Services	70,031.34	65,627.20
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	2,784.75	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	205,145.77	0.00
XX	XXX	4XXX	73X Major Equipment-New	8,815.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	19,132.60	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00





# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,996.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,996.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,332.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,634.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	94,839.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	90,706.86	0.00	0.00	0.00	0.00
280	1XXX	2XX	403.39	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	319.67	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,410.00	0.00	0.00	0.00	0.00
<b>Totals</b>			94,839.92	0.00	0.00	0.00	0.00

94,839.92

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	100,040.53	0.00	0.00	0.00	100,040.53
Buildings	2,941,028.29	0.00	0.00	0.00	2,941,028.29
Machinery and Equipment	648,694.86	0.00	103,311.00	76,590.00	675,415.86
Totals at Historical Cost	3,689,763.68	0.00	103,311.00	76,590.00	3,716,484.68
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,689,763.68	0.00	103,311.00	76,590.00	3,716,484.68

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	8,393.00	0.00	0.00
Operations and Maintenance (26XX)	1,047.00	0.00	0.00
Transportation (27XX)	50,640.00	0.00	0.00
Unallocated	61,092.00	0.00	0.00
 Total Depreciation for FY2016	 121,172.00	 0.00	 0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	49,076.19	4,278.58	0.00	0.00	53,354.77	10,549.12	42,805.65
Total Governmental Activity							
Non-bond Long-Term Liabilities	49,076.19	4,278.58	0.00	0.00	53,354.77	10,549.12	42,805.65
<b>Bond(s)</b>							
01/15/2003	205,000.00	0.00	20,000.00	0.00	185,000.00	25,000.00	160,000.00
01/15/2003	205,000.00	0.00	20,000.00	0.00	185,000.00	25,000.00	160,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	410,000.00	0.00	40,000.00	0.00	370,000.00	50,000.00	320,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	218,315.72	29,275.42	0.00	247,591.14
Net Pension - TRS	1,254,032.00	65,312.00	0.00	1,319,344.00